## OFFICIAL JOURNAL

OF THE

## **SENATE**

OF THE

## STATE OF LOUISIANA

## FIRST DAY'S PROCEEDINGS

Twenty-Eighth Regular Session of the Legislature Under the Adoption of the Constitution of 1974

> Senate Chamber State Capitol Baton Rouge, Louisiana

> > Monday, April 29, 2002

The Senate was called to order at 12:00 o'clock noon, by Hon. John Hainkel, President of the Senate.

#### ROLL CALL

The roll being called, the following members answered to their names:

#### PRESENT

Mr. President	Fields	Lentini
Bajoie	Fontenot	Malone
Barham	Heitmeier	Marionneaux
Boissiere	Hines	Michot
Cain	Holden	Mount
Campbell	Hollis	Romero
Chaisson	Hoyt	Schedler
Cravins	Irons	Smith
Dardenne	Johnson	Tarver
Dean	Jones, B	Theunissen
Dupre	Jones, C	Thomas
Ellington	Lambert	Ullo
Total—36		

ABSENT

Bean Gautreaux McPherson

Total—3

The President of the Senate announced there were 36 Senators present and a quorum.

## **Prayer**

The prayer was offered by Bishop Muench, following which the Senate joined in pledging allegiance to the flag of the United States of America.

## **Morning Hour**

## **Rules Suspended**

Senator Lambert asked for and obtained a suspension of the rules for the purpose of taking up at this time.

#### **Introduction of Senate Resolutions**

Senator Lambert asked for and obtained a suspension of the rules for the purpose of introducing and reading the following Senate Resolutions a first and second time and acting upon them as follows:

#### SENATE RESOLUTION NO. 1

BY SENATOR LAMBERT

#### A RESOLUTION

BE IT RESOLVED by the Senate of the State of Louisiana that a committee of five be appointed to notify the House of Representatives that the Senate is now duly convened and organized and prepared to transact such business as may be brought before it.

On motion of Senator Lambert, the resolution was read by title and adopted.  $\,$ 

In compliance with the resolution the President of the Senate appointed the following committee:

Senators Hoyt, Malone, Fontenot, Lentini and Boissiere.

#### **SENATE RESOLUTION NO. 2**

BY SENATOR LAMBERT

#### A RESOLUTION

BE IT RESOLVED by the Senate of the State of Louisiana that a committee of five be appointed to act with such a committee as the House of Representatives may appoint to notify the Governor that the Legislature is now duly convened and organized and prepared to receive such communication as he may desire to lay before it.

On motion of Senator Lambert, the resolution was read by title and adopted.

In compliance with the resolution the President of the Senate appointed the following committee:

Senators Holden, Mount, Theunissen, Tarver and Campbell.

## **Reports of Committees**

The committee appointed to notify the Governor that the Senate had convened and was prepared to transact business reported it had performed that duty. The President of the Senate thanked the Committee and discharged it.

The committee appointed to notify the House of Representatives that the Senate had convened and was prepared to transact business reported it had performed that duty. The President of the Senate thanked the Committee and discharged it.

# **Committee from the House of Representatives**

A committee from the House of Representatives appeared before the Bar of the Senate and informed the Senate that the House of Representatives was organized and ready to proceed with business.

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## Introduction of **Senate Concurrent Resolutions**

Senator Lambert asked for and obtained a suspension of the rules for the purpose of introducing and reading the following Senate Concurrent Resolutions a first and second time and acting upon them as follows:

## SENATE CONCURRENT RESOLUTION NO. 1—

BY SENATOR LAMBERT

#### A CONCURRENT RESOLUTION

To invite the Honorable M. J. "Mike" Foster, Governor of Louisiana to address a joint session of the legislature.

The resolution was read by title. Senator Lambert moved to adopt the Senate Concurrent Resolution.

## **ROLL CALL**

The roll was called with the following result:

#### YEAS

Mr. President	Ellington	Lentini
Bajoie	Fontenot	Malone
Barham	Heitmeier	Marionneaux
Boissiere	Hines	Mount
Campbell	Holden	Romero
Chaisson	Hollis	Smith
Cravins	Hoyt	Tarver
Dardenne	Irons	Theunissen
Dean	Jones, C	Ullo
Dupre	Lambert	
Total—29		

**NAYS** 

Total—0

ABSENT

Bean	Johnson	Schedler
Cain	Jones, B	Thomas
Fields	McPherson	
Gautreaux	Michot	
TD + 1 10		

Total—10

The Chair declared the Senate had adopted the Senate Concurrent Resolution and ordered it sent to the House.

## Messages from the House

The following Messages from the House were received and read as follows:

## Message from the House

#### CONCURRING IN SENATE CONCURRENT RESOLUTIONS

April 29, 2002

## 1st DAY'S PROCEEDINGS

To the Honorable President and Members of the Senate:

I am directed to inform your honorable body that the House of Representatives has finally concurred in the following Senate Concurrent Resolutions:

#### SENATE CONCURRENT RESOLUTION NO. 1—

BY SENATOR LAMBERT

A CONCURRENT RESOLUTION

To invite the Honorable M. J. "Mike" Foster, Governor of Louisiana to address a joint session of the legislature.

Reported without amendments.

Respectfully submitted, ALFRED W. SPEER Clerk of the House of Representatives

## **Prefiled Senate Bills and** Joint Resolutions to be Referred

The following prefiled Senate Bills and Joint Resolutions were read by title and referred to committees.

#### SENATE BILL NO. 1—

BY SENATORS CAMPBELL, CRAVINS AND MCPHERSON A JOINT RESOLUTION

Proposing to amend Article VII, Section 4(B) and (C), to add Article VII, Section 4(F), and to repeal Article IX, Section 9 of the Constitution of Louisiana, relative to taxes related to natural resources; to authorize the legislature to levy a tax on the use of hydrocarbon processing facilities; to provide for repeal of certain severance taxes; and to specify an election for submission of the proposition to electors and provide a ballot proposition.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

## SENATE BILL NO. 2—

BY SENATOR MICHOT

#### A JOINT RESOLUTION

Proposing to amend Article VII, Section 4(A) of the Constitution of Louisiana, relative to income taxation; to provide that federal income tax paid by a taxpayer is a deductible item in computing the taxpayer's state income tax; to provide for an effective date; to specify an election for submission of the proposition to electors; to provide a ballot proposition; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

#### SENATE BILL NO. 3—

BY SENATOR MICHOT

## A JOINT RESOLUTION

Proposing to amend Article VII, Section 20(A)(1) and (2) and to repeal Article VII, Section 18(G) of the Constitution of Louisiana, relative to ad valorem property tax; to provide an exemption from certain taxes for persons sixty-five years of age or older; to repeal the special assessment level; and to specify an

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election for submission of the proposition to electors and provide a ballot proposition.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

#### SENATE BILL NO. 4—

BY SENATOR MICHOT

#### A JOINT RESOLUTION

Proposing to amend Article VII, Section 21(F) of the Constitution of Louisiana, relative to ad valorem property tax exemptions; to provide for tax exemption contracts for certain new establishments or additions to existing establishments; and to specify an election for submission of the proposition to electors and provide a ballot proposition.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

#### SENATE BILL NO. 5—

BY SENATOR BARHAM

#### AN ACT

To enact R.S. 47:305.52, relative to state and political subdivision sales and use tax; to provide for an exemption to the state's sales and use tax on gun safes; to provide for definitions; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

## SENATE BILL NO. 6—

BY SENATOR BARHAM

## AN ACT

To amend and reenact R.S. 47:305.41, relative to sales and use tax exemptions of the state and its political subdivisions; to provide for an exemption from such taxes to the Coastal Conservation Association; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

#### SENATE BILL NO. 7—

BY SENATOR BARHAM

#### AN ACT

To enact R.S. 47:305.52, relative to state sales and use tax; to provide for reduction of sales and use tax on machinery and equipment; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

## SENATE BILL NO. 8—

BY SENATOR BARHAM

#### AN ACT

To enact R.S. 47:603.1, relative to the state franchise tax; to provide for a five-year phase-out of the borrowed capital component of the base; to provide for an effective date; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

#### SENATE BILL NO. 9-

BY SENATOR MICHOT

#### AN ACT

To enact R.S. 47:54.1, relative to state personal income tax; to provide for the elimination of capital gains as part of the method to determine income; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

#### SENATE BILL NO. 10-

BY SENATOR MICHOT

#### AN ACT

To enact R.S. 47:601(E) and to repeal Chapter 5 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, comprised of R.S. 47:601 through 618, relative to the corporation franchise tax; to phase in a reduction and repeal of the tax; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

#### SENATE BILL NO. 11—

BY SENATOR HINES

#### AN ACT

To amend and reenact R.S. 47:305.14(A), relative to sales tax; to provide for an exemption to the state and political subdivisions sales and use tax for nonprofit organizations; to provide for an exemption from such taxes for nonprofit literacy organizations; to provide for certain definitions; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

#### SENATE BILL NO. 12—

BY SENATOR SCHEDLER

#### AN ACT

To enact R.S. 47:305.1(D), relative to the sales and use tax of the state and certain political subdivisions of the state; to provide for a definition of "foreign or interstate coastwise commerce" with respect to the exemption provided for certain owners and operators of ships or vessels operating in such commerce; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

## SENATE BILL NO. 13—

BY SENATOR DUPRE

#### AN ACT

To amend and reenact R.S. 47:802.1(B), 803(A)(2) and (3), and 812(A)(5) and (B)(1), and to enact R.S. 47:801(13), 803(A)(1)(d), and 812(A)(6), relative to special fuels; to exempt diesel fuel used in fire trucks from the special fuels tax; to provide for the use of dyed diesel fuel in fire trucks; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

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#### SENATE BILL NO. 14-

BY SENATOR MICHOT

#### AN ACT

To amend the introductory paragraph of R.S. 51:2453(1)(a), R.S. 47:3201, the introductory paragraph of 3202(A), (A)(1), (2), and (3), (C)(1), 3204(A) and (F), 4301, 4302(A), 4303(A), 4304(B), (C)(1), and (E)(1), and 4305, and to enact R.S. 47:3202(F), 3204(M), and 4304(F), relative to contracts of tax exemption; to provide that certain businesses shall be eligible for tax benefits under certain contracts of tax credit or exemption; to define such businesses; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

#### SENATE BILL NO. 15—

BY SENATOR MICHOT

#### AN ACT

To enact R.S. 47:297(M), relative to individual income tax; to provide for a credit against such tax for tuition paid for certain private elementary and secondary schools; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

#### SENATE BILL NO. 16-

BY SENATOR FONTENOT

### AN ACT

To enact R.S. 47:305.52, relative to sales and use taxes; to provide for an exemption from such taxes for state and local chapters of the Boy Scouts of America; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

#### SENATE BILL NO. 17—

BY SENATOR HOLDEN

## A JOINT RESOLUTION

Proposing to amend Article VII, Section 21(F) of the Constitution of Louisiana, to provide that any contract of exemption entered into by the State Board of Commerce and Industry and a manufacturing establishment shall require a payment in lieu of taxes for any exemption from ad valorem taxes imposed by a school board; to provide for the distribution of any funds received from such payments; to provide for submission of the proposed amendment to the electors; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

## SENATE BILL NO. 18—

BY SENATOR ROMERO

## A JOINT RESOLUTION

Proposing to add Article VII, Section 21(J) of the Constitution of Louisiana, relative to ad valorem property tax exemptions; to exempt certain vessels and watercraft used for the exploration and production of minerals outside the territorial limits of the state; and to specify an election for submission of the proposition to electors and provide a ballot proposition.

## 1st DAY'S PROCEEDINGS

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

#### SENATE BILL NO. 19-

BY SENATOR BARHAM

#### A JOINT RESOLUTION

To amend Article VII, Section 4(D) of the Constitution of Louisiana, relative to severance tax; to raise the limit on the amount of certain severance taxes to be remitted to the governing authority of the parish where severance or production occurred; and to specify an election for submission of the proposition to electors and provide a ballot proposition.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

#### SENATE BILL NO. 20—

BY SENATORS JOHNSON AND MOUNT

#### A JOINT RESOLUTION

Proposing to amend Article VI, Section 29(D) of the Constitution of Louisiana, relative to revenue and finance; to provide for certain voting requirements for enacting certain tax exemptions or exclusions from sales and use taxes levied by local governmental subdivisions, school boards, and other political subdivisions whose boundaries are not coterminous with those of the state; and to specify an election for submission of the proposition to electors and provide a ballot proposition.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

#### SENATE BILL NO. 21—

BY SENATOR BARHAM

#### AN ACT

To enact R.S. 47:305.52, relative to state sales and use tax; to provide for reduction of sales and use tax on machinery and equipment; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

## SENATE BILL NO. 22—

BY SENATOR HEITMEIER

### AN ACT

To amend and reenact R.S. 47:608(10) relative to corporate franchise taxes; to provide for an exemption from the tax for holding companies owned by insurance companies; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

#### SENATE BILL NO. 23—

BY SENATOR MICHOT

## AN ACT

To repeal R.S. 47:1961 and 1961.1, relative to the inventory tax on merchandise and stock on hand; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

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#### **SENATE BILL NO. 24-**

BY SENATOR BARHAM

#### AN ACT

To enact R.S. 47:301(3)(h) and (13)(g), relative to state sales and use tax; to provide relative to the definition of cost price and the definition of sales price; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

#### SENATE BILL NO. 25—

BY SENATOR BARHAM

#### AN ACT

To amend and reenact the introductory paragraph of R.S. 47:601(A) and to repeal R.S. 47:601(D), relative to the corporation franchise tax; to reduce the tax on certain taxable capital; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

#### SENATE BILL NO. 26—

NATE BILL NO. 26—
BY SENATORS BARHAM, BEAN, CAIN, DEAN, DUPRE, ELLINGTON, FONTENOT, GAUTREAUX, HOLLIS, HOYT, LENTINI, MALONE, MICHOT, MOUNT, SCHEDLER, SMITH, THEUNISSEN, AND THOMAS, AND REPRESENTATIVES, DANIEL, ALEXANDER, BEARD, BOWLER, CRANE, CROWE, DAMICO, DARTEZ, DIEZ, DOWNER, DURAND, ERDY, FAUCHEUX, FLAVIN FRITH, FRUGE, FUTRELL, HEBERT, HUDSON, HUTTER, JOHNS, KATZ, KENNARD, LANCASTER, MARTINY, McDONALD, McVEA, MORRISH, NEVERS, PERKINS, PIERRE, PITRE, POWELL, SCALISE, SHAW, SMITH, SNEED, STELLY, STRAIN, TOOMY, TUCKER, WADDELL AND WALSWORTH

#### AN ACT

To amend and reenact R.S. 47:601, 602, 603, 604, the introductory paragraph of 606(A), and 606(C) and to repeal R.S. 47:603 effective July 1, 2009, relative to the corporation franchise tax; to reduce the tax on certain taxable capital; to reduce the amount of borrowed capital included in taxable capital until it is phased out; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

#### SENATE BILL NO. 27-

BY SENATOR SCHEDLER

#### AN ACT

To amend and reenact R.S. 47:44.1(A), relative to exemptions from income taxation; to increase the exemption of annual retirement income from state income taxation; to provide for an effective date; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

#### SENATE BILL NO. 28—

BY SENATOR ROMERO

#### AN ACT

To amend and reenact R.S. 47:44.1(A), relative to income taxation and retirement income; to increase the amount of retirement income exempt from state income taxation; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

#### SENATE BILL NO. 29—

BY SENATOR SCHEDLER

#### AN ACT

To enact R.S. 47:60.2 and R.S. 47:61.1, relative to revenue and taxation; to provide for a deduction from state income taxes for physicians, filing as an individual, or practicing as a corporation who furnish medical services to the indigent; to provide for definitions; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

#### SENATE BILL NO. 30—

BY SENATOR HOLLIS

#### AN ACT

To enact R.S. 47:301.1, relative to state sales tax exclusions; to provide for an exclusion from sales tax for Louisiana citizens; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

#### SENATE BILL NO. 31—

BY SENATOR B. JONES

#### AN ACT

To amend and reenact R.S. 47:6006(B), 6006.1(B), and 6014(B) and (C), relative to tax credits; to provide a procedure for claiming and refunding certain tax credits; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

## SENATE BILL NO. 32—

BY SENATOR B. JONES

### AN ACT

To amend and reenact R.S. 47:301(4)(h), relative to sales and use tax collection from taxpayers; to provide for a definition of persons responsible for the collection and remittance of such tax; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

#### SENATE BILL NO. 33—

BY SENATOR B. JONES

#### AN ACT

To amend and reenact R.S. 39:1661(C) and to enact R.S. 39:200(K), 1661(D), and 1765(B), relative to the sales and use tax of the state and its political subdivisions; to provide for provisions in certain state contracts concerning the collection of state and local sales tax; and to provide for related matters.

## Floor Amendments Sent Up

Senator B. Jones sent up floor amendments which were read.

### SENATE FLOOR AMENDMENTS

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Amendments proposed by Senator B. Jones to Original Senate Bill No. 33 by Senator B. Jones

#### AMENDMENT NO. 1

On page 1, line 3, change the first "the" to "levying or increasing a"

On motion of Senator B. Jones, the amendments were adopted.

On motion of Senator Lambert, the amended bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

#### SENATE BILL NO. 34-

BY SENATOR MICHOT

#### AN ACT

To amend and reenact R.S. 22:1068(E)(2)(c) and R.S. 51:1931 and to repeal R.S. 22:1068(E)(2)(d), relative to credits for investments in certified capital companies; to authorize a twenty-five percent reduction in the premium tax for investments in such companies and to authorize further certifications of capital companies; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

#### SENATE BILL NO. 35—

BY SENATOR BARHAM

#### AN ACT

To amend and reenact R.S. 47:293(3), relative to the state's individual income tax; to increase the federal income deduction; to provide for an effective date; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

#### SENATE BILL NO. 36—

BY SENATOR FIELDS

#### AN ACT

To enact Part III of Chapter 29 of Title 33 of the Louisiana Revised Statutes of 1950, to be comprised of R.S. 33:9097, relative to neighborhood improvement districts; to authorize the creation of a special taxing district for the Concord Homeowners Association; to provide for the boundaries, purpose, and taxing authority of the district; and to provide for related matters.

#### Floor Amendments Sent Up

Senator Fields sent up floor amendments which were read.

#### SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Fields to Original Senate Bill No. 36 by Senator Fields

### AMENDMENT NO. 1

On page 1, line 3, after "relative to" delete the remainder of the line, on line 4, delete "improvement districts" and insert the following: "the levy of taxes in Baton Rouge; to authorize the levy of a tax or parcel fee in a specified area of the city; to provide relative to the amount, duration, collection, and use of revenue from such tax or fee"

On motion of Senator Fields, the amendments were adopted.

## 1st DAY'S PROCEEDINGS

On motion of Senator Lambert, the amended bill was read by title and referred to the Committee on Local and Municipal Affairs.

#### SENATE BILL NO. 37—

BY SENATOR SCHEDLER

#### AN ACT

To amend and reenact R.S. 47:112(A), 293(6)(a)(iv) and (7), and 296(A) and (B), to enact R.S. 47:294(C), and to repeal R.S. 47:112(B)(1) and 296(C), relative to individual income tax deductions; to require the "combined personal exemption and standard deduction" and the additional deductions against individual income tax to be adjusted; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

#### SENATE BILL NO. 38-

BY SENATORS ELLINGTON, BARHAM, LENTINI, SMITH AND HOLDEN AND REPRESENTATIVES MONTGOMERY AND TOWNSEND

#### AN ACT

To enact R.S. 47:297.3, relative to individual income tax credits; to provide for a credit for the amount of ad valorem taxes paid by shareholders on shares of certain bank stock; to provide an effective date; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

## SENATE BILL NO. 39—

BY SENATOR ROMERO

### AN ACT

To enact R.S. 47:305(I), relative to sales and use tax; to provide for exemptions for repairs, and materials used therefore, on drilling rigs and equipment used for out of state exploration and production of minerals; to provide definitions; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

## SENATE BILL NO. 40—

BY SENATOR SCHEDLER

#### AN ACT

To enact R.S. 47:60.2 and 61.1, relative to deductions from gross income; to provide income tax deductions for physicians, practicing as individuals, who treat patients dually-eligible for Medicaid and Medicare; to provide the same income tax deduction for physicians practicing as corporations; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

## SENATE BILL NO. 41—

BY SENATOR SCHEDLER

### AN ACT

To enact R.S. 47:60.2 and 61.1, relative to deductions from gross income; to provide for a deduction from state income taxes for physicians, practicing as individuals, who voluntarily treat patients through community health care clinics; to provide the

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same income tax deduction for physicians practicing as corporations; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

#### SENATE BILL NO. 42—

BY SENATOR FONTENOT

#### AN ACT

To enact R.S. 47:6016, relative to tax credits; to grant a refundable credit against income and corporate franchise tax for the purchase of certain items from certain contractors employing inmate labor; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

#### SENATE BILL NO. 43—

BY SENATOR CAIN (BY REQUEST)

#### AN ACT

To enact R.S. 33:2716.3 and to repeal R.S. 33.2746 relative to the tax of political subdivisions of the state; to provide political subdivisions of the state with the same authority to assess interest, penalties, attorney fees, and other charges on taxes as is provided to the state in the provisions of Chapter 18, Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950 in the enforcement of payment of taxes due; and to provide for related matters.

#### Floor Amendments Sent Up

Senator Cain sent up floor amendments which were read.

#### SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Cain to Original Senate Bill No. 43 by Senator Cain

#### AMENDMENT NO. 1

On page 1, line 2, change "the" to "levying or increasing a" and on line 3, change "political subdivisions" to "any political subdivision"

On motion of Senator Cain, the amendments were adopted.

On motion of Senator Lambert, the amended bill was read by title and referred to the Committee on Local and Municipal Affairs.

## SENATE BILL NO. 44—

BY SENATOR FONTENOT

## AN ACT

To enact R.S. 47:6016, relative to tax credits; to grant a credit against the income and corporate franchise tax for certain investments in certain upgrades of the electric transmission and distribution grid within the state; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

#### SENATE BILL NO. 45—

BY SENATOR HAINKEL

#### AN ACT

To enact R.S. 25:318, relative to funding for the music industry; to create the Louisiana Music Industry Development Fund as a special fund in the state treasury and to provide for the deposit of certain monies into the fund; to provide for its investment and use; to provide funding qualification requirements; to provide limitations on the investment of monies from the fund in a single qualified business; to provide for annual reports; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and returned to the Calendar, subject to call.

#### SENATE BILL NO. 46—

BY SENATOR HOLLIS

#### AN ACT

To amend and reenact R.S. 47:601, 602, 603, 604, and the introductory paragraph of R.S. 47:606(A) and (C) and to repeal R.S. 47:603, relative to the corporation franchise tax; to provide for imposition of the tax on borrowed capital; to provide for a reduction in the tax over a certain time; and to provide for related matters

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

#### SENATE BILL NO. 47—

BY SENATOR JOHNSON

#### AN ACT

To amend and reenact R.S. 33:9072(D)(1), relative to neighborhood improvement districts; to authorize the renewal of the Lake Forest Estates Improvement District's special tax or fee; to provide for the term of the special tax or fee; and to provide for related matters.

## Floor Amendments Sent Up

Senator Johnson sent up floor amendments which were read.

## SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Johnson to Original Senate Bill No. 47 by Senator Johnson

## AMENDMENT NO. 1

On page 1, line 2, after "relative to" delete the remainder of the line, delete line 3, and on line 4, delete "Estates Improvement District's special tax or fee" and insert the following: "the levy of taxes in municipalities; to authorize the levy and renewal of taxes or parcel fees in specified areas or special districts within such municipalities; to provide relative to the amount, duration, collection, and use of revenue from such taxes or fees"

On motion of Senator Johnson, the amendments were adopted.

On motion of Senator Lambert, the amended bill was read by title and referred to the Committee on Local and Municipal Affairs.

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## SENATE BILL NO. 48—

BY SENATOR IOHNSON

#### AN ACT

To enact R.S. 33:9073.1, relative to neighborhood improvement districts; to create certain neighborhood improvement districts; to provide for the creation, boundaries, purpose, and governance; to provide for the composition and duties of district board; and to provide for related matters.

## Floor Amendments Sent Up

Senator Johnson sent up floor amendments which were read.

#### SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Johnson to Original Senate Bill No. 48 by Senator Johnson

#### AMENDMENT NO. 1

On page 1, line 2, after "relative to" delete the remainder of the line, delete line 3 through 5, and insert the following: "the levy of taxes in municipalities; to authorize the levy and renewal of taxes or parcel fees in specified areas or special districts within such municipalities; to provide relative to the amount, duration, collection, and use of revenue from such taxes or fees; to create special taxing districts; to provide for the creation, boundaries, governance, and purpose of such districts; and to provide for related"

On motion of Senator Johnson, the amendments were adopted.

On motion of Senator Lambert, the amended bill was read by title and referred to the Committee on Local and Municipal Affairs.

## SENATE BILL NO. 49—

BY SENATOR B. JONES

#### AN ACT

To amend and reenact R.S. 47:3204(E) and 4302(D), relative to tax incentive credits and exemptions; to provide a method for the collection of amounts of exemption granted under certain tax equalization and manufacturing exemption contracts; and to provide for related matters.

## Floor Amendments Sent Up

Senator B. Jones sent up floor amendments which were read.

#### SENATE FLOOR AMENDMENTS

Amendments proposed by Senator B. Jones to Original Senate Bill No. 49 by Senator B. Jones

## AMENDMENT NO. 1

On page 1, line 2, change "relative to the tax incentive" to "relative to legislating with regard to tax"

On motion of Senator B. Jones, the amendments were adopted.

On motion of Senator Lambert, the amended bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

## 1st DAY'S PROCEEDINGS

#### SENATE BILL NO. 50-

BY SENATOR MICHOT

#### AN ACT

To enact Chapter 8-I of Title 45 of the Louisiana Revised Statutes of 1950, to be composed of R.S. 45:844.21 through 844.32, relative to authorizing the Public Service Commission to levy a tax; to establish a statewide 211 information and referral system; to create an advisory board to make recommendations to the commission and provide for its powers and duties; to provide for requirements of the system and a procedure for its planning, implementation, and operation; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

#### SENATE BILL NO. 51—

BY SENATOR MICHOT

#### AN ACT

To enact R.S. 47:315.4, relative to state sales and use taxes; to provide relative to the refund of state sales taxes; to provide for a refund of such sales taxes paid as a result of the retail purchase of certain products under certain circumstances; to provide for the administration of such sales tax refunds; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

#### SENATE BILL NO. 52—

BY SENATOR ROMERO

#### AN ACT

To enact R.S. 47:305.52, relative to sales and use tax exemptions; to provide companies engaged in the repair of drilling rigs for use offshore an exemption from the state and local sales and use tax; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

#### SENATE BILL NO. 53—

BY SENATOR ROMERO

#### AN ACT

To enact R.S. 47:301(16)(h), (22) and (23); relative to state and local sales and use tax; to define tangible personal property to exclude certain digital broadcasting conversion equipment; to provide a tax credit for the purchase of certain equipment; to provide an effective date; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

## SENATE BILL NO. 54—

BY SENATOR SCHEDLER

## AN ACT

To enact R.S. 47:60.2 and 61.1, relative to deductions for gross income; to provide for a deduction from state income taxes for physicians, filing as individuals, who provide unreferred emergency room care to the indigent; to provide for definitions; to provide the same income tax deduction for physicians practicing as corporations; and to provide for related matters.

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On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

#### SENATE BILL NO. 55—

BY SENATOR SMITH

#### AN ACT

To enact R.S. 47:80, relative to income tax; to provide for an exclusion from state income tax for owners of new or expanded agricultural commodity processing facilities; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

#### SENATE BILL NO. 56—

BY SENATOR MARIONNEAUX

#### AN ACT

To enact R.S. 47:305.52, relative to sales and use taxes; to provide a limited exemption for certain school supplies; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

#### SENATE BILL NO. 57—

BY SENATOR THOMAS

#### AN ACT

To amend and reenact R.S. 47:305(D)(5) relative to exclusions and exemptions from sales and use taxes; to provide an exemption on certain prescription drugs from state and local sales taxes; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

#### SENATE BILL NO. 58-

BY SENATOR BARHAM

#### AN ACT

To amend and reenact R.S. 47:603, relative to the corporation franchise tax; to exclude from borrowed capital certain indebtedness of vehicle, boat, and equipment dealers; to provide for an effective date; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

#### SENATE BILL NO. 59—

BY SENATOR THOMAS

### AN ACT

To enact R.S. 47:79(F) relative to individual tax liability; to provide for refundable credit against individual income tax liability for certain health insurance premiums; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

#### SENATE BILL NO. 60-

BY SENATOR C. JONES

#### AN ACT

To enact R.S. 33:2711.11.1, relative to taxation; to authorize the levy of a tax by a municipality having a population exceeding fifty thousand but not in excess of fifty-five thousand according to the most recent federal decennial census; to provide for the purpose of the tax; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Local and Municipal Affairs.

#### SENATE BILL NO. 61—

BY SENATOR SMITH

#### AN ACT

To enact R.S. 47:39, relative to income taxes due from certain agricultural enterprises; to provide for an income tax credit for investments in agricultural cooperatives, ventures and associations; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

#### SENATE BILL NO. 62-

BY SENATORS LENTINI, BARHAM, CAIN, DUPRE, HEITMEIER, HOYT, MCPHERSON, MOUNT, SCHEDLER, SMITH, THEUNISSEN, AND THOMAS AND REPRESENTATIVES ALARIO, BALDONE, CURTIS, DAMICO, DANIEL, DARTEZ, DIEZ, DOWNER, DURAND, FARRAR, FLAVIN, FUTRELL, GUILLORY, HEATON, L. JACKSON, JOHNS, LANDRIEU, MONTGOMERY, ODINET, PITRE, RIDDLE, STELLY, STRAIN, TOWNSEND, TUCKER, WINSTON, AND WOOTON

#### AN ACT

To enact R.S. 47:305.1(D), relative to sales and use tax as it applies to ships and ships' supplies; to define "foreign or interstate coastwise commerce" with respect to the exemption provided for certain owners and operators of ships or vessels operating in such commerce; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

## SENATE BILL NO. 63-

BY SENATORS LENTINI, BARHAM, CAIN, DUPRE, HEITMEIER, HOYT, MCPHERSON, MOUNT, SCHEDLER, SMITH, THEUNISSEN, AND THOMAS AND REPRESENTATIVES ALARIO, BALDONE, CURTIS, DAMICO, DANIEL, DARTEZ, DIEZ, DOWNER, DURAND, FARRAR, FLAVIN, FUTRELL, GUILLORY, HEATON, L. JACKSON, JOHNS, LANDRIEU, MONTGOMERY, ODINET, PITRE, RIDDLE, STELLY, STRAIN, TOWNSEND, TUCKER, WINSTON, AND WOOTON

#### AN ACT

To amend and reenact R.S. 47:305.1(A), relative to exclusions and exemptions from state and local sales and use tax for ships and ships' supplies; to provide for an exemption for certain shipbuilding materials, equipment, and machinery from such tax; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

### SENATE BILL NO. 64—

BY SENATOR BOISSIERE

### AN ACT

To amend and reenact R.S. 47:305.44, relative to exclusions and exemptions from state and political subdivision sales and use taxes; to provide for such an exemption to printing related

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products, equipment and machinery; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

#### SENATE BILL NO. 65—

BY SENATOR HOYT

#### AN ACT

To enact R.S. 47:297.3, relative to individuals state income tax; to provide for a nonrefundable credit on such taxes for eligible volunteer firefighters; to provide the criteria for eligibility; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

#### SENATE BILL NO. 66—

BY SENATOR BOISSIERE

#### AN ACT

To amend and reenact R.S. 22:1068(E)(1), (2)(d), and (3), 51:1923(1), (5), and (6)(a)(i), 1924(B), (D)(1), (2), (5), (E), and (F), 1926(A), and (H)(3), 1927(A), (C), and (D), 1927.1, 1928(B)(2) and (C)(3) and 1931; and to enact R.S. 51:1923(11), (12), (13), (14), and (15), 1924(B), (D)(6) and (D)(7), 1927.2, 1928(B)(3) and (4), and 1935(C), relative to the Louisiana Capital Companies Tax Credit Program; to provide for requirements to receive certain tax credits; to provide for the effective dates of the program; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

#### SENATE BILL NO. 67—

BY SENATOR JOHNSON

### AN ACT

To amend and reenact R.S. 33:2740.35, relative to the levy of taxes in certain municipalities; to provide the levy of ad valorem taxes in certain areas of such municipalities; to provide for the boundaries, purpose, and governance of certain economic development districts; to provide for the composition and duties of the district's board; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Local and Municipal Affairs.

#### SENATE BILL NO. 68—

BY SENATOR THOMAS

#### AN ACT

To enact R.S. 47:6015, relative to health insurance premiums; to provide for employer tax credit for payment of health insurance premiums; to provide for eligibility criteria; to provide for rules and regulations; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

## 1st DAY'S PROCEEDINGS

#### SENATE BILL NO. 69-

BY SENATOR SCHEDLER

#### AN ACT

To amend and reenact R.S. 22:1068(E)(1)(a) and (2)(d), and R.S. 51:1923(1), (5), (6)(a)(i), 1924(B), (C), D(1), (2), and (5), 1926(A)(2) and (3), 1927.1(A) and (B), 1928(B)(2), and 1931 and to enact R.S. 51:1923(11), (12), (13), (14), and (15), 1924(D)(6), 1926(A)(4), 1927.2, and 1935(C), relative to certified capital companies; to provide for certain tax credits; to provide for rules and regulations relative to capital certified after a certain date; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

#### SENATE BILL NO. 70—

BY SENATORS LENTINI, BARHAM, CAIN, DUPRE, HEITMEIER, HOYT, MCPHERSON, MOUNT, SCHEDLER, SMITH, THEUNISSEN, AND THOMAS AND REPRESENTATIVES ALARIO, BALDONE, CURTIS, DAMICO, DANIEL, DARTEZ, DIEZ, DOWNER, DURAND, FARRAR, FLAVIN, FUTRELL, GUILLORY, HEATON, L. JACKSON, JOHNS, LANDRIEU, MONTGOMERY, ODINET, PITRE, RIDDLE, STELLY, STRAIN, TOWNSEND, TUCKER, WINSTON, AND WOOTON

#### AN ACT

To amend and reenact R.S. 47:305.1(A) and to enact R.S. 47:305.1(D), relative to exclusions and exemptions from state and local sales and use tax for ships and ships' supplies; to provide for an exemption for certain shipbuilding materials, equipment, and machinery from such tax; to define "foreign or interstate coastwise commerce" with respect to the exemption provided for certain owners and operators of ships or vessels operating in such commerce; and to provide for related matters.

On motion of Senator Lambert, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

## **Rules Suspended**

Senator Lambert asked for and obtained a suspension of the rules for the purpose of taking up at this time.

## Introduction of Resolutions, Senate and Concurrent

Senator Lambert asked for and obtained a suspension of the rules for the purpose of introducing and reading the following Resolutions, Senate and Concurrent, a first and second time and acting upon them as follows:

#### SENATE RESOLUTION NO. 3—

BY SENATOR MCPHERSON

## A RESOLUTION

To amend and readopt Senate Rule Nos. 10.17(A) and (B) and 13.21 and to adopt Senate Rule No. 13.63(C) of the Rules of Order of the Senate, relative to the passage of legislative instruments in the Senate; to provide for a committee report on legislative instruments; to provide for returning a legislative instrument to the calendar; to provide for the conference committee procedure regarding bills; and to provide for related matters.

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On motion of Senator Lambert, the resolution was read by title and referred to the Committee on Senate and Governmental Affairs.

#### SENATE RESOLUTION NO. 4—

BY SENATOR THEUNISSEN

A RESOLUTION

To designate May 15, 2002 as "FFA Day" at the legislature.

On motion of Senator Theunissen, the resolution was read by title and adopted.

## SENATE RESOLUTION NO. 5—

BY SENATOR FONTENOT

#### A RESOLUTION

To express the sincere and heartfelt condolences of the Senate of the Legislature of Louisiana upon the death of Eddie Jewel Harrell, husband, father, brother, grandfather, great grandfather, uncle, cousin, veteran, alderman, community leader, and friend.

On motion of Senator Fontenot, the resolution was read by title and adopted.

#### SENATE CONCURRENT RESOLUTION NO. 2—

BY SENATORS SMITH AND THEUNISSEN AND REPRESENTATIVES BRUCE, CRANE, AND THOMPSON

## A CONCURRENT RESOLUTION

To proclaim June 16 through June 22, 2002, as 4-H Youth Development Week in the state in recognition of one of the largest youth organizations in Louisiana and the United States, and to urge the people of Louisiana to take advantage of the opportunity to become more aware of this outstanding program and join in celebrating 100 years of the 4-H Youth Development Program.

The resolution was read by title; lies over under the rules.

## SENATE CONCURRENT RESOLUTION NO. 3—

BY SENATORS HOLDEN AND FONTENOT AND REPRESENTATIVES DEVILLIER, FUTRELL, HONEY AND PERKINS

### A CONCURRENT RESOLUTION

To commend and acknowledge Arianne Alaina Ellerbe for her leadership and vision to advocate on behalf of the children of Louisiana through the mentor program she founded, "Break the Chain...Build a Bridge."

The resolution was read by title; lies over under the rules.

## SENATE CONCURRENT RESOLUTION NO. 4—

BY SENATOR IRONS

### A CONCURRENT RESOLUTION

To designate May 8, 2002 as "Louisiana Day to Prevent Teen Pregnancy".

The resolution was read by title; lies over under the rules.

## SENATE CONCURRENT RESOLUTION NO. 5—

BY SENATOR IRONS

## A CONCURRENT RESOLUTION

To request the Senate Committee on Senate and Governmental Affairs and the House of Representatives Committee on House and Governmental Affairs to meet jointly to study and make recommendations relative to identifying and punishing candidates and political committees who engage in scurrilous and defamatory conduct during an election campaign.

On motion of Senator Lambert, the resolution was read by title and referred to the Committee on Senate and Governmental Affairs.

#### SENATE CONCURRENT RESOLUTION NO. 6—

BY SENATOR LAMBERT

A CONCURRENT RESOLUTION

To commend and congratulate the Village of Port Vincent on its fiftieth anniversary of incorporation.

The resolution was read by title; lies over under the rules.

#### Motion

Senator Lambert moved that the Senate proceed to the House of Representatives to meet in Joint Session.

## Joint Session of the Legislature

The joint session of the legislature was called to order at 1:00 P.M. by the Honorable John J. Hainkel, Jr., President of the Senate.

On motion of Sen. Lambert, the calling of the roll on the part of the Senate was dispensed with.

On motion of Rep. Bruneau, the calling of the roll on the part of the House was dispensed with.

The President of the Senate appointed the following special committee to escort the Honorable M. J. "Mike" Foster, Jr., Governor of the State of Louisiana, to the joint session.

On the part of the Senate: Senators Ullo, Hines, Bajoie, Barham, Irons, and Dardenne.

On the part of the House: Representatives Robby Carter, Strain, Murray, Hunter, and Hill.

The President of the Senate introduced the Honorable M. J. "Mike" Foster, Jr., who addressed the joint session of the legislature.

On motion of Senator Lambert, the Senate retired to the Senate Chamber.

#### **After Joint Session**

## **ROLL CALL**

The Senate was called to order by the President of the Senate with the following Senators present:

#### PRESENT

Mr. President	Fields	Lentini
Bajoie	Fontenot	Malone
Barham	Heitmeier	Marionneaux
Boissiere	Hines	Michot
Cain	Holden	Mount

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## 1st DAY'S PROCEEDINGS

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Campbell Hollis Romero Chaisson Hoyt Schedler Cravins Irons Smith Dardenne Johnson Tarver Dean Jones, B Theunissen Dupre Jones, C Thomas Ullo Ellington Lambert

Total—36

**ABSENT** 

Bean Gautreaux McPherson

Total—3

The President of the Senate announced there were 36 Senators present and a quorum.

## Senate Business Resumed After Joint Session

## **Leaves of Absence**

The following leaves of absence were asked for and granted:

Bean 1 Day Gautreaux 1 Day

McPherson 1 Day

## Adjournment

Senator Lambert moved that the Senate adjourn until Tuesday, April 30, 2002, at 9:00 o'clock A.M.

The President of the Senate declared the Senate adjourned until 9:00 o'clock A.M. on Tuesday, April 30, 2002.

MICHAEL S. BAER, III Secretary of the Senate

GAYE F. HAMILTON Journal Clerk